

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone 919-733-1422 • Fax 919-733-4209 • Web www.nccpaboard.gov

INSTRUCTIONS FOR ORIGINAL NORTH CAROLINA CPA CERTIFICATE APPLICATION

Enclosed is an application for an original North Carolina CPA certificate. To ensure that you have enclosed all necessary information and that the forms are completed correctly, please review the list below before returning the package to the Board.

Application Form

Did you answer all questions?
Did you sign and date the application?
Is the application notarized?
Did you attach a recent passport-type photograph?
Did you enclose a copy of the completion/attendance certificate for the North Carolina Accountancy Law course?
Did you enclose a \$75.00 check (payable to the NC State Board of CPA Examiners) or \$75.00 credit card authorization?

NOTE: If you were not born in the US, please provide one of the following: 1) proof of US citizenship, 2) proof of resident alien status, or 3) a notarized statement of your intention to become a US citizen.

Certificate of Moral Character - must submit three (3) forms, one (1) form is included in this package

Did a properly licensed CPA complete each form?
Did you answer all questions?
Is your name and address on all forms?
Is each form properly notarized?

NOTE: You must disclose all convictions, regardless of when they occurred, to the individuals signing your moral character forms and those individuals must indicate knowledge of these convictions on the back of the form. Please note that certificates of moral character are valid for one (1) year after being signed.

Experience Affidavit - you may make copies if you need more than one (1) experience affidavit

Did your direct supervisor(s) complete and sign the form(s)?
Are the beginning and ending dates of employment filled in?
Are all job titles and job duties listed?
Have all questions been answered?
Is each form properly notarized?
Did the direct supervisor sign the attachments, if any?

NOTE: If you have part-time, self-employed, or teaching experience, please complete the appropriate supplemental form (available from the Board's web site, www.nccpaboard.gov) and submit with your application.

150 Semester Hour Worksheet - Unless you have a master's degree in accounting, business administration, economics, or tax law, or a *juris doctor* (JD) with a concentration in accounting or tax, you must complete and submit this form with your application.

CPA Firm Registration

If you are in the public practice of accounting as defined in 21 NCAC 08A .0307 and .0308 and the CPA firm through which you are providing services is not registered with the Board, you must register that CPA firm with the Board. CPA firm registration forms are available from the Board's web site, www.nccpaboard.gov.

If you did not sit for the Uniform CPA Examination as a North Carolina candidate, you must also enclose:

Application for Transfer of Credit or have on file with the Board

Interstate Exchange Form must be completed by the jurisdiction in which you sat for the Uniform CPA Exam

Official College Transcript(s) with raised school seal and signature of college registrar, showing completion of education requirement pursuant to NCGS 93-12(5), 21 NCAC 08A .0309, and 21 NCAC 08F .0410

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ACCOUNTANCY LAW COURSE REQUIREMENT

Pursuant to 21 NCAC 08F .0504 and 21 NCAC 08H .0101(a), all CPA certificate applicants and reinstatement applicants must complete a qualified accountancy law course on the North Carolina Accountancy Law (Statutes) and Administrative Code (Rules).

To satisfy the requirement, an applicant must complete the course within one year preceding the date the Board receives his or her application. For example, those planning to apply in January of the current year must wait until after January of the previous year to take the course. If an applicant meets the requirement prematurely, the course will not count for certification or reinstatement. The Board suggests that an applicant take the course within a few months prior to submitting his or her application to the Board.

For new CPA certificate applicants, the course will qualify for eight (8) CPE credit hours that may be reported on the CPE renewal form if completed during the same calendar year in which the certificate is granted.

The North Carolina Association of CPAs (NCACPA) course, "NC Accountancy Law Course: Ethics Principles and Professional Responsibilities," is a qualified course that is available in two formats: an 8-hour group study seminar and an 8-hour self-study course. The 8-hour self-study course is available through Positive Systems (passonline.com).

GROUP STUDY

"NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"

NCACPA

PO Box 80188

Raleigh, NC 27623-0188

(919) 469-1040

(800) 722-2836

www.ncacpa.org

For a list of course dates and locations, visit the NCACPA's web site, www.ncacpa.org, and click on "Professional Development (CPE)," then click on "Ethics."

SELF STUDY

"NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"

NCACPA through Positive Systems, Inc. (passonline.com)

Telephone: 1-800-563-4621

To access the course, go to passonline.com and click on "catalog," then click on "ethics requirements" and select "NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities" (Course No. PPENC06).

PLEASE NOTE THAT THE BOARD DOES NOT OFFER THESE COURSES.

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APPLICATION FOR ORIGINAL NC CPA CERTIFICATE

List your name below as you wish it to appear on your certificate:

First	Middle	Last	Jr./Sr./III	ATTACH PHOTO HERE THAT MEETS US PASSPORT STANDARDS (2" x 2", FACING FORWARD, HEAD & SHOULDERS, WHITE BACKGROUND, TAKEN WITHIN THE LAST 6 MONTHS).
Home Address: _____				
City/State/ZIP: _____				
Home Telephone: (____) _____				
Business Firm Name: _____				Birth Date _____
Business Address: _____				
City/State/ZIP: _____				
Telephone: (____) _____ FAX (____) _____				
E-mail Address: _____				Social Security Number _____
Job Title: _____				
Birthplace: _____				

Send mail to: ☐ Home ☐ Business

Occupation - (Check one):

- | | |
|--|--|
| 1 <input type="checkbox"/> Individual Practitioner | 7 <input type="checkbox"/> Industry-Non-Accounting |
| 2 <input type="checkbox"/> CPA Firm-Partner | 8 <input type="checkbox"/> Gov't-Accounting |
| 3 <input type="checkbox"/> CPA Firm-PC Shareholder/PLLC Member | 9 <input type="checkbox"/> Gov't-Non-Accounting |
| 4 <input type="checkbox"/> CPA Firm-Staff | 10 <input type="checkbox"/> Law |
| 5 <input type="checkbox"/> Educator | 11 <input type="checkbox"/> Student |
| 6 <input type="checkbox"/> Industry-Accounting Field | 12 <input type="checkbox"/> Unemployed |

Area of Concentration - (Check one):

- | | |
|--|---|
| 1 <input type="checkbox"/> General Accountancy | 5 <input type="checkbox"/> Advisory Services |
| 2 <input type="checkbox"/> Taxation | 6 <input type="checkbox"/> Law |
| 3 <input type="checkbox"/> Administration | 7 <input type="checkbox"/> Financial Planning |
| 4 <input type="checkbox"/> Auditing | 8 <input type="checkbox"/> Non-Accounting |

Check the memberships you hold in the following organizations:

- 1 ☐ North Carolina Association of CPAs 2 ☐ American Institute of CPAs

FOR BOARD STAFF USE: Amt Paid _____ Dep. # _____ Date _____

- (1) _____ Indicate the date you passed the CPA Examination as a North Carolina candidate; OR
- (2) _____ Indicate the jurisdiction from which grade credits are being transferred.
If transferring credits, an application for transfer of credit and authorization for interstate exchange must accompany this application.
- (3) If your name has ever changed, evidence of this change (i.e. copy of marriage license or divorce decree) must accompany this form.
- (4) I have attached experience affidavits from the following employers:

- (5) I have attached certificates of moral character from the following three certified public accountants:

- (6) _____ **ACCOUNTANCY LAW COURSE COMPLETION DATE** (Attach copy of completion certificate)
- (7) **Moral Character Data:** If you answer "Yes" to any of the questions below, you must provide a certified copy of the court records or a certified copy of applicable license or disciplinary records with a statement of explanation with this application.
- () Have you been charged, arrested, convicted, found guilty of, or pleaded *nolo contendere* to any criminal offense
yes (excluding non-criminal traffic infractions)?
- () Have you had an application for certificate or license denied or certificate or license suspended, canceled, or
yes revoked by any state or federal agency or governing or licensing board?
- () Have you been investigated, charged, or disciplined; or are you currently under investigation by a governing or
yes licensing board or by a state or federal agency?
- () Have you been party to any civil suit, bankruptcy action, administrative proceeding, or binding arbitration; the
yes basis of which is grounded upon an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence?

NOTE: ALL REQUIRED FORMS MUST BE ENCLOSED AND COMPLETE OR APPLICATION PACKAGE WILL BE RETURNED.

APPLICATION FEE: Enclose check (payable to **NC State Board of CPA Examiners**) or credit card authorization for **\$75**

AFFIDAVIT OF APPLICANT

I have read General Statutes Chapter 93 and Title 21, North Carolina Administrative Code, Chapter 08 and do understand the law and rules of the Board applicable to all certified public accountants, particularly those about Professional Ethics and Conduct, and, the Continuing Professional Education requirements. As far as I am able to determine, I meet all of the requirements to apply for a North Carolina CPA Certificate. I understand the contents of applications including all attachments and disciplinary actions or consent orders regarding me are subject to the NC Public Records Act. I understand that I am waiving any claim of confidentiality or privacy regarding disclosure of such public records. I authorize the Board to make such investigative inquiries it deems necessary and release from liability all parties responding to such inquiries. I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this application are true, correct, and complete.

Date: _____ Signature: _____

_____ State

_____ County

Sworn to (or affirmed) and subscribed before me this day by _____.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____] [a credible witness has sworn to the identity of the principal(s) _____.]

INK NOTARIAL SEAL

Notary Public Signature

Notary Public Printed Name

Date

My Commission Expires

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CERTIFICATE OF MORAL CHARACTER AND ELIGIBILITY - CPA CERTIFICATE APPLICANTS

TO BE COMPLETED BY APPLICANT:

☐ Original CPA Applicant ☐ Reinstatement of CPA Certificate ☐ Reissuance of CPA Certificate

 First Middle Last Jr./Sr./III

 Mailing Address

 City State ZIP

REMAINDER TO BE COMPLETED BY CPA SIGNING FORM:

INSTRUCTIONS: NCGS 93-12(5) requires applicants for the CPA Certificate to have good moral character. CPAs completing this form are asked to evaluate and comment upon the applicant's character, conduct, social relations, and adherence to general principles of right conduct. A CPA is expected to hold a high sense of duty to his/her fellow man and to society in general because of the amount of trust and confidence that will be placed in him/her by clients and by the citizens of this State and Nation.

Suggested references must be CPAs and may include, but are not restricted to, the following groups: instructors, employers, fellow employees, fellow NCACPA chapter members, neighbors, and public officials. The Board will not accept references from persons related by blood or marriage. Persons signing certificates are expected to have known the applicant for a sufficient period of time to make an evaluation of his/her moral character and to be familiar with the applicant's lifestyle outside of the classroom or workplace. Persons signing this form should do so only after careful consideration, and only after reviewing the properly completed application package to determine that the applicant has made all required disclosures.

NOTE: Persons completing this form who reside and/or work in North Carolina must be licensed by this Board to use the CPA title. Completion of this form is considered to be use of the CPA title. Persons not licensed by this Board and living outside of North Carolina who complete this form must be currently licensed by another state board of accountancy.

I have personally known the applicant for _____ years, _____ months.

Describe in detail the opportunities you have had to evaluate the applicant.

The applicant is of good moral character (i.e. has a personal history of honesty, fairness and respect for the rights of others and for the laws of the State of North Carolina and this nation) and would be expected to conscientiously observe the high professional responsibilities of a Certified Public Accountant.

_____ Yes _____ No If no, please explain: _____

The applicant is entirely worthy of the trust placed in him/her by the State of North Carolina and the public as a Certified Public Accountant.

_____ Yes _____ No If no, please explain: _____

To the best of my knowledge, the applicant has never been convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense (excluding non-criminal traffic infractions)

_____ Yes _____ No If no, please explain: _____

Comments: _____

If you have any questions about the applicant's moral character that are not fully explained on this form, or if the applicant has disclosed arrest or conviction records, or license denial, suspension, or revocation by any licensing agency, the person signing this certificate should review the documents to be supplied to the Board with the applicant's application and send a confidential letter outlining any opinions you have concerning these matters to: Licensing Section, North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605. Please consider sending such correspondence by certified mail to ensure its receipt. The Board of CPA Examiners and its staff may communicate with the person signing this form.

I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this certificate of moral character are true, correct, and complete.

Date: _____ Signature: _____

CAUTION: If your residence or office is in North Carolina, you cannot sign this form unless you are licensed by this Board.

(Please type or print)

Reference Name: _____

Title/Occupation: _____

Firm/Employer: _____

Street/PO Box: _____

City/State/ZIP: _____

CPA Certificate Number: _____ State of Certificate _____ Daytime Telephone: _____

_____ State

_____ County

Sworn to (or affirmed) and subscribed before me this day by _____.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____] [a credible witness has sworn to the identity of the principal(s) _____.]

INK NOTARIAL SEAL

Notary Public Signature

Notary Public Printed Name

Date

My Commission Expires

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EXPERIENCE AFFIDAVIT

Application for ☐ Examination ☐ Certificate

TO BE COMPLETED BY APPLICANT:

 First Name Middle Name Last Name Jr./Sr./III

 Mailing Address

 City State ZIP

REMAINDER TO BE COMPLETED BY DIRECT SUPERVISOR:

The applicant's experience with this company was:

(Check only one. If more than one type applies, complete a separate form for each type of experience.)

1. _____ in the public practice of accounting under the direct supervision of a CPA.
2. _____ in the public practice of accounting, but not under the direct supervision of a CPA.
3. _____ in the field of accounting under the direct supervision of a CPA.
4. _____ in the field of accounting, but not under the direct supervision of a CPA.
5. _____ in teaching accounting courses.

The applicant was employed by my firm for the period beginning _____ (month/day/year) and ending
(date of termination or today's date) _____ (month/day/year).

This person held the following job titles and/or classifications during the periods noted:

I have described below the job duties assigned to the applicant during the period described above:

If part-time experience is involved, complete the *Part-Time Experience Affidavit* showing hours worked each week during applicable periods. Part-time experience is experience in a job with less than 30 hours of work per week. If teaching accounting courses is involved, complete the *Teaching Experience Affidavit*. If you were self-employed as an accountant or CPA, please complete the *Self-Employed Experience Affidavit*. The supplemental experience affidavit forms are available from the Board's web site, www.nccpaboard.gov.

FOR BOARD STAFF USE: Length of Employment _____ years _____ months _____ days _____

SPECIAL INSTRUCTIONS TO CERTIFIED PUBLIC ACCOUNTANTS WHO SIGN THIS FORM

CPAs who sign this form as direct supervisors are reminded of the meaning of direct supervision as stated below. A CPA may sign for another CPA who is employed by the same firm; however, the signing CPA is responsible for determining that supervision was both direct and by a properly licensed CPA.

21 NCAC 08A.0310 "Direct supervision" means:

- (1) having jurisdiction and oversight authority over the process of planning, coordinating, guiding, inspecting, controlling, and evaluating on a continuing basis the activities and accomplishments of the employees under one's command;
- (2) having the power of direction and decision in implementing activities to meet the objectives of one's stewardship;
- (3) having authority delegated by higher management to hire, transfer, suspend, recall, promote, assign, or discharge an employee under one's charge or to recommend such action through the proper administrative chain of Command;
- (4) having authority to supervise the employee in the usual line of authority unrestricted by multiple positions of influence; and
- (5) having authority to verify the employee's experience in a notarized experience affidavit.

NOTE: Any CPA supervision in the State of North Carolina must be provided by CPAs licensed by this Board.

☐ If the CPA Certificate(s) of the supervisor(s) has never been revoked or suspended, check the block to the left. Otherwise, indicate the dates, periods, and reasons for revocation(s) or suspension(s).

FOR PUBLIC PRACTICE CPA SUPERVISORS ONLY: I have been the direct supervisor of the applicant during the full period on the front on this form. If not, I certify under penalty of law that the applicant was directly supervised by properly licensed CPAs during the entire period on the front of the form.

FOR NON-PUBLIC PRACTICE CPA SUPERVISORS ONLY: I have been the direct supervisor of the applicant during the full period on the front of this form. If not, I have listed the other supervisors, their certificate numbers, and dates of supervision:

I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this experience affidavit are true, correct, and complete.

Signature

Company Where Applicant's Experience Was Earned

Printed Name

Street or PO Box

Title

City State ZIP

CPA Certificate Number and Date Issued (if applicable)

(_____)_____
Telephone Number

☐ North Carolina

☐ Active Status

☐ Other: ____

☐ Inactive Status

☐ Retired Status

Date of This Affidavit

TO SUPERVISOR: If you have changed employment since the experience attested to on this form was earned, please list your current daytime address and telephone number here: _____

State

County

Sworn to (or affirmed) and subscribed before me this day by _____.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____] [a credible witness has sworn to the identity of the principal(s) _____.]

INK NOTARIAL SEAL

Notary Public Signature

Notary Public Printed Name

Date

My Commission Expires _____

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**CPA CERTIFICATE APPLICANT WORKSHEET
150 SEMESTER-HOUR REQUIREMENT**

This worksheet is designed to assist you with applying for certification. You were allowed to sit for the Uniform CPA Examination with an undergraduate degree. However, you may have additional transcripts that you were not required to submit with an exam application that you should now provide to show compliance with the bachelor's degree including 150 semester hours for licensure.

Please be sure that you have provided all of the following (as applicable):

1. all undergraduate transcript(s) from regionally accredited schools showing bachelor's degree and 30 semester hours of accounting;
2. transcripts from all regionally accredited schools;
3. transcripts showing additional semester hours to meet the 150-hour requirement;
4. transcript showing completion of master's degree pursuant to 21 NCAC 08F .0410(b); and/or
5. photocopy of transcript evaluation from FACS (Foreign Academic Credentialing Service)

If you took courses from a college or university that were later transferred to the school from which you earned your bachelor's degree, please note that not all hours taken may have been accepted and will not be listed on the final transcript. You cannot use a course more than once to satisfy the concentration in accounting, the required fields of study, and the total semester hours. You may calculate any additional hours of credit by subtracting the transferred hours from your bachelor's degree school and adding the hours from any school(s) where you took the additional courses. You should discount any duplication or repeats of coursework. You may convert quarter hours to semester hours by multiplying the quarter hours by .67. Please refer to the Board's web site, www.nccpaboard.gov, for additional information.

**CPA CERTIFICATE APPLICANT WORKSHEET
150 SEMESTER-HOUR REQUIREMENT**

If you hold a master's or more advanced degree in accounting, business administration, economics, finance, or tax law, pursuant to 21 NCAC 08F .0410(b) and have completed at least 30 semester hours of accounting courses, you are deemed in compliance with NCGS 93-12(5)(a) and **you do not need to complete this worksheet**. Otherwise, you should complete this worksheet and attach all official college transcripts not already submitted with your application for certification.

Applicant Name _____

A. CONCENTRATION IN ACCOUNTING (21 NCAC 08A .0309)

Course #	Course Title	School	Credit hours

Total A. Credit hours _____

B. REQUIRED FIELDS OF STUDY (21 NCAC 08F .0410)

Subject Area	Course #	Course Title	School	Credit Hours
Communications				
Computer Technology				
Economics				
Ethics				
Finance				
Humanities/Social Science				
International Environment				
Law				
Management				
Statistics				

Total B. Credit hours _____

C. DEGREES (DO NOT LIST COURSES, ONLY THE NUMBER OF HOURS NOT LISTED ABOVE)

Degree	School	Credit hours (not listed in A or B above)

Total C. Credit hours _____

TOTAL HOURS (A+B+C) _____

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**STATUTES AND RULES REGARDING
THE 150 SEMESTER HOUR REQUIREMENT FOR LICENSURE****NCGS 93-12(5)**

To issue certificates of qualification admitting to practice as certified public accountants, each applicant who, having the qualifications herein specified, has passed an examination to the satisfaction of the Board, in "accounting," "auditing," "business law," and other related subjects.

A person is eligible to take the examination given by the Board, or to receive a certificate of qualification to practice as a certified public accountant, if the person is a citizen of the United States, has declared the intention of becoming a citizen, is a resident alien, or is a citizen of a foreign jurisdiction which extends to citizens of this State like or similar privileges to be examined or certified, is 18 years of age or over, and is of good moral character.

To be eligible to take the examination given by the Board, a person shall submit evidence satisfactory to the Board that the person holds a bachelors degree from a college or university that is accredited by one of the regional accrediting associations or from a college or university determined by the Board to have standards that are substantially equivalent to a regionally accredited institution. The degree studies shall include a concentration in accounting as prescribed by the Board or shall be supplemented with courses that are determined by the Board to be substantially equivalent to a concentration in accounting.

The Board may, in its discretion, waive the education requirement of any candidate if the Board is satisfied from the result of a special written examination given the candidate by the Board to test the candidate's educational qualifications that the candidate is as well qualified as if the candidate met the education requirements specified above. The Board may provide by regulation for the general scope of such examinations and may obtain such advice and assistance as it deems appropriate to assist it in preparing, administering, and grading such special examinations.

To be eligible to receive a certificate of qualification to practice as a certified public accountant, a person shall submit evidence satisfactory to the Board that:

a. The person has completed 150 semester hours and received a bachelors degree with a concentration in accounting and other courses that the Board may require from a college or university that is accredited by a regional accrediting association or from a college or university determined by the Board to have standards that are substantially equivalent to those of a regionally accredited institution.

b. The person has the endorsement as to the person's eligibility of three certified public accountants who currently hold licenses in any state or territory of the United States or the District of Columbia.

c. The person has one of the following:

1. One year's experience in the field of accounting under the direct supervision of a certified public accountant who currently holds a valid license in any state or territory of the United States or the District of Columbia.

2. Four years of experience teaching accounting in a four-year college or university accredited by one of the regional accrediting associations or in a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution.

3. Four years of experience in the field of accounting.

4. Four years of experience teaching college transfer accounting courses at a community college or technical institute accredited by one of the regional accrediting associations.

5. Any combination of such experience determined by the Board to be substantially equivalent to the foregoing.

The Board may permit persons otherwise eligible to take its examinations and withhold certificates until the person has had the required experience.

21 NCAC 08A .0309 CONCENTRATION IN ACCOUNTING

- (a) A concentration in accounting shall include:
- (1) at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses which shall include no more than six semester hours of accounting principles and no more than three semester hours of business law; or
 - (2) at least 20 semester hours or the equivalent in quarter hours, of graduate accounting courses that are open exclusively to graduate students; or
 - (3) a combination of undergraduate and graduate courses which would be equivalent to Subparagraph (1) or (2).
- (b) In recognition of differences in the level of graduate and undergraduate courses, one semester (or quarter) hour of graduate study in accounting shall be considered the equivalent of one and one-half semester (or quarter) hours of undergraduate study in accounting.
- (c) Up to four semester hours, or the equivalent in quarter hours, of graduate income tax courses completed in law schools may count toward the semester hour requirement of Paragraph (a) of this Rule.
- (d) Where, in the Board's discretion, an accounting course duplicates another course previously taken, only the semester (or quarter) hours of one of the courses shall be counted in determining if the applicant has a concentration in accounting.
- (e) Accounting courses include such courses as principles courses at the elementary, intermediate and advanced levels; managerial accounting; business law; cost accounting; fund accounting; auditing; and taxation. There are many college courses offered that would be helpful in the practice of accountancy, but are not included in the definition of a concentration in accounting. Such courses include business finance, business management, computer science, economics, writing skills, accounting internships, and CPA exam review.
- (f) A candidate who has conditional credit prior to January 1, 2001, may continue to apply to sit for the examination as long as the conditional credit is valid. A candidate who no longer has valid conditional credit after January 1, 2001, shall be required to meet all education requirements in effect at the time of the candidate's subsequent application.

21 NCAC 08F .0410 EDUCATION REQUIRED OF CANDIDATES FOR CPA CERTIFICATION

- (a) G.S. 93-12(5)(a) sets forth the education required of candidates applying for CPA certification. The 150 semester hours required shall include a concentration in accounting, as defined by 21 NCAC 08A .0309, and other courses as required by the Board as follows: 24 semester hours of coursework which shall include one three semester hour course from at least eight of the following ten fields of study:
- (1) communications;
 - (2) computer technology;
 - (3) economics;
 - (4) ethics;
 - (5) finance;
 - (6) humanities/social science;
 - (7) international environment;
 - (8) law;
 - (9) management; or
 - (10) statistics.
- (b) Anyone applying for CPA certification who holds a Master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree with an emphasis in taxation or accounting from an accredited college or university or the equivalent thereof shall be in compliance with G.S. 93-12(5)(a).

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FIELDS OF STUDY DEFINED

A person applying for a certificate of qualification should have a bachelor's degree or advanced degree, either of which includes at least 150 semester hours of coursework from a college or university determined by the Board to have standards substantially equivalent to a regionally accredited institution. The 150 semester hours should include: 30 semester hours of accounting, which shall include no more than six hours of accounting principles, and 24 semester hours of coursework which shall include one three semester-hour course from at least eight of the ten fields of study listed below. A course cannot be used more than once to satisfy the concentration in accounting, required fields of study, and the total semester hours.

Communications

This field of study will give an individual knowledge of oral and written communication skills. This field includes but is not limited to speech, business writing, public speaking, report writing, debate, technical writing, business communications, and advanced writing skills coursework above basic introductory composition.

Computer Technology

This field of study will give an individual knowledge of computer hardware and computer applications. This field includes but is not limited to information systems, electronic spreadsheet, database management, word processing, and programming.

Economics

This field of study will give an individual a knowledge of the economic system. This field includes but is not limited to micro/macro economics, labor economics, managerial economics, resource and environmental economics, money and financial markets, and comparative economic systems.

Ethics

This field of study will give an individual a knowledge of discipline which society has imposed on itself through laws, customs, moral standards, and rules of professional conduct. This field includes but is not limited to ethics, ethics of religion, business ethics, ethics of philosophy, and professional ethics. NOTE: Religion and philosophy courses are not automatically considered ethics courses.

Finance

This field of study will give an individual a knowledge of the financial practices of business. This field includes but is not limited to finance, banking and money, corporation finance, business finance, insurance, real estate, capital budgeting, and financial planning.

Humanities and Social Science

This field of study will give an individual a knowledge of human values and choices and the human process. This field includes but is not limited to psychology, geography, sociology, leadership, anthropology, political science, criminal justice, and social welfare.

International Environment

This field of study will give an individual a knowledge of the international environment. This field includes but is not limited to international accounting, international business, foreign language, international trade, international finance, international marketing, foreign economy, and international organizations.

Law

This field of study will give an individual a knowledge of the legal environment of business. This field includes but is not limited to business law, commercial law, regulatory law, professional regulations of the profession, and international law.

Management

This field of study will give an individual a knowledge of the operation of business. This field includes but is not limited to personnel, marketing, human resources, production management, operations and business policy, human relations, organizational behavior, and quantitative methods for management.

Statistics

This field of study will give an individual a knowledge of the application of statistical methodology. This field includes but is not limited to statistics, behavior research, business statistics, survey sampling, probability and statistical computing, and database management.

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
 Phone 919-733-1422 • Fax 919-733-4209 • Web www.nccpaboard.gov

APPLICATION FOR TRANSFER OF CREDIT FOR PASSING PART OR ALL OF THE UNIFORM CPA EXAMINATION IN ANOTHER JURISDICTION

First Name _____ Middle Name _____ Last Name _____ Jr./Sr./III _____

Mailing Address _____

City _____ State _____ ZIP _____

() _____ () _____
 Home Telephone _____ Business Telephone _____

Birth Date _____ Birthplace _____ Social Security Number _____

If you have previously used other names, indicate those here: _____

(1) Prepare the applicant's section of the *Authorization for Interstate Exchange of Examination and Licensure Information* and forward to the appropriate board of accountancy for proper completion. Request that the form be returned directly to you.

(2) Have you filed an application for a North Carolina CPA certificate? Yes ☐ No ☐

(3) Have you filed an application to take the CPA exam as a North Carolina candidate? Yes ☐ No ☐

(4) If you have not already done so, request that school(s) where you earned accounting courses submit certified transcripts of courses directly to you to include with your application.

(5) 21 NCAC 08F .0106 permits the transfer of examination grades only if they are earned in accordance with 21 NCAC 08F .0105.

(6) **Application Fee:** If you are applying for a North Carolina CPA certificate, there is no additional application fee.

If you are transferring grades only, the fee is \$75.00.

Make your check payable to the NC State Board of CPA Examiners.

If you prefer, you may pay the applicable fee by VISA or MasterCard

Affidavit of Applicant

I understand that all of the information in this application and other documents to be filed with the Board in connection with this application are a matter of public record and are available for public inspection. I declare under the penalties of perjury that the information and statements made in this application are, to the best of my knowledge and belief, true, correct, and complete.

Signature _____ Date: _____

FOR BOARD USE: Amt. Paid _____ Deposit No. _____ Deposit Date _____

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AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION & LICENSURE INFORMATION

TO THE APPLICANT: This form is essential to the application you are filing with this Board. Before your application will be considered for approval, certain information must be verified by the board of accountancy where your examination credits and/or certificate and license status were established. Please complete the initial portion of this form and forward the form to the board of accountancy where credits and/or status were established with a self-addressed, stamped envelope. That board, in turn, will complete the remainder of this form (Sections A-D) and return it to you. You are advised to check with that board before forwarding this form to determine if there are additional requirements and/or fees charged before such information will be released.

TO BE COMPLETED BY THE APPLICANT:

Last Name	First Name	Middle Name	Jr./Sr./III
Mailing Address			Certificate #, if Applicable
City	State	ZIP	
()			
Daytime Phone Number	Date of Birth	Social Security Number	

I hereby request and authorize the _____ Board of Accountancy to provide any and all pertinent information requested in this form to the North Carolina State Board of Certified Public Accountant Examiners to accompany an application filed with that agency. I agree that the State Board may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

Applicant Signature	Date

FOR ACCOUNTANCY BOARD USE ONLY

The information provided herein is correct to the best of our knowledge.

OFFICIAL
BOARD
SEAL

Board/Agency

Official Signature

Title	Date

SECTIONS A THROUGH D ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY ONLY

SECTION A: VERIFICATION OF EXAMINATION CREDITS

The following are grades awarded on the Uniform CPA Examination(s) for the applicant named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this Board. Please use Section D of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Exam was used; or if there is any reason why the grades should not be accepted. If separate sheets are attached, please affix official signature and Board Seal.

Please list all grades, including failing grades, recorded for applicant.

Date of Examination	AICPA ID Number	AUD (Auditing)	BEC (LPR/Law)	FAR (FARE/Theory)	REG (ARE/Practice)

- 1) Was the applicant ever denied admission to the Exam? ____ Yes ____ No
If yes, please use Section D of this form to explain.
- 2) If the applicant has not completed the CPA Exam, are there any restrictions preventing him/her from sitting in your state? (Use Section D to explain.) ____ Yes ____ No
- 3) Number of subjects with which candidate is credited, if any. ____ Number ____ N/A
- 4) Date credits or grades expire, if any. _____

SECTION B: CERTIFICATE/LICENSURE (Permit) STATUS

Certificate As a Certified Public Accountant:

- 1) The applicant holds original CPA Certificate number _____ dated ____ / ____ / ____ which is in good standing unless otherwise noted in Section D of this form.
- 2) The applicant holds reciprocal CPA Certificate number _____ dated ____ / ____ / ____ which is in good standing unless otherwise noted in Section D of this form.

License/Permit to Practice Public Accounting:

(If licensing is the responsibility of another agency, please forward and request completion of applicable section.)

- 3) The applicant holds a license/permit from this board for the period ending ____ / ____ / ____ and is currently in good standing in this State. (Please note any exceptions to the above statements in Section D of this form.)
- 4) If the applicant does not hold a license/permit from your Board, please indicate the requirements to be met for issuance or reinstatement:

License/Permit not required _____
 Pay appropriate fees and/or post bond _____
 Complete acceptable accounting/auditing experience _____
 Complete continuing professional education requirements _____
 Other (please specify) _____

- 5) Has there ever been any disciplinary action instituted against the applicant? () Yes () No
If yes, please explain in Section D.

SECTION C: ADDITIONAL INFORMATION REQUESTED: If CPA Certificate is valid and unrevoked, but a license to practice public accountancy is not held, may applicant refer to himself as a "CPA" in your state? () Yes () No

SECTION D: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED (Official Seal and Signature must be affixed to attached sheets if needed to respond to this inquiry.)

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VISA _____ MASTERCARD _____ AMOUNT _____

ACCOUNT NUMBER _____ EXP. DATE _____

NAME AS IT APPEARS ON CARD _____

SIGNATURE _____ DATE _____

CREDIT CARD CANNOT BE PROCESSED UNLESS ALL FIELDS ABOVE ARE COMPLETE.

FOR BOARD USE _____ AUTHORIZATION NUMBER _____